

STATE BOARD OF EQUALIZATION

PROPERTY TAXES DEPARTMENT 450 N STREET, MIC: 62, SACRAMENTO, CALIFORNIA (PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0062) TELEPHONE (916) 324-5827 FAX (916) 323-5689 www.boe.ca.gov

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TO COUNTY ASSESSORS:

MONO COUNTY ASSESSMENT PRACTICES SURVEY

A copy of the Mono County Assessment Practices Survey Report is enclosed for your information. The Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in each county and city and county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The Honorable R. Glenn Barnes, Mono County Assessor, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. The report and the county assessor's response constitute the final survey report. Pursuant to Government Code section 15646, this report is distributed to the Governor, the Attorney General, the State Legislature, and the Mono County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

The BOE's County Property Tax Division performed fieldwork for this survey of the Mono County Assessor's Office during July and August 2000. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The survey process inherently requires the interruption of normal office work routines. We thank Mr. Barnes and his staff for their cooperation and patience during this assessment practices survey.

These survey reports give government officials in California charged with property tax administration the opportunity to exchange ideas for the mutual benefit of all participants and stakeholders. We encourage you to share your questions, comments, and suggestions for improvement with us.

Sincerely,

Richard C. Johnson Deputy Director Property Taxes Department

RCJ:jm Enclosure